



INSTITUTE FOR WISCONSIN'S FUTURE
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Hospitable Taxes

How Property Taxes Subsidize Wisconsin's 'Non-Profit' Hospital Industry

Institute for Wisconsin's Future

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“We understand and appreciate that what breathes life and hope and happiness into our ‘homes’ is the quality of our neighborhoods, jobs, schools, parks, services, medical care, and transportation.”

Wisconsin Realtors Association

Executive Summary

In a time of budget crises for state and local government, Wisconsin must become as efficient as possible in obtaining revenue to support essential community services. One important aspect of this search is a re-examination of the economic activity exempt from state and/or local taxes. This study is focused on the property-tax exemptions enjoyed by not-for-profit hospitals and medical centers.

The focus is on hospitals for four reasons. First, hospitals are a large and growing segment of the economy. Second, hospital rates have been cited as a major reason for Wisconsin having among the highest health-care costs in the nation, especially in southeastern Wisconsin.¹ Third, questions have been raised—in Wisconsin and more commonly in other states—about whether some of the largest non-profit hospitals deserve their tax-exempt designation.² And fourth, 95% of Wisconsin’s hospitals are not-for-profit, compared to a national average of 60%. Only five other states have a higher percentage of hospitals that are non-profit, and among those five states, Maryland is the single state as large as Wisconsin.³

There are at least 109 tax-exempt hospitals and medical centers in Wisconsin⁴ with a total property value exceeding \$6 billion. If these hospitals and medical centers were not tax-exempt, local governments statewide would have collected an additional \$70 million* (at 2005 local tax rates) in municipal and county property taxes to help cover the cost of vital services.

The tax-exempt status of virtually the entire hospital industry in Wisconsin requires a hidden public subsidy on top of high hospital costs. The not-for-profit hospitals operate a win-win system—they charge high rates and have others cover the cost of their municipal services.

Introduction

Citizens and businesses alike rely heavily on public structures to operate successfully. These public structures include roads and highways, fire and police protection, schools, the legal and court system, public health and sanitation, transportation and environmental protection. They are the groundwork for community safety, family security and individual opportunity.

These public structures, operated by state and local governments, are crucial but threatened in Wisconsin and across the country. Funding available to support these operations is inadequate to cover the cost of maintaining the full range of needed services. While rising energy prices and the dramatic jump in health care costs have played some role in the funding gap, the shortfall in tax revenue is an important structural issue. Should the non-profit hospital sector play a more substantial role in supporting the public systems that the entire community—including medical institutions—require to function every day?

Background

Property tax exemptions impact communities in a direct way because virtually every city, town, village, county, sewerage district, K-12 school district and technical college district derives a significant portion of its revenue from property taxes.

In some communities the impact is enormous. In the City of Milwaukee, for example, an estimated one-third of all property is exempt from property taxes: \$6.5 billion worth of property cannot be taxed, according to the City Assessor.⁵

Although most large tax-exempt non-profits are in larger communities, a single non-profit can have a huge impact on a small town. For example, one new non-profit hospital in the Village of Weston worth \$100 million has a tremendous effect because Weston only has about \$750 million worth of taxable property.⁶

The best source for estimates of property values for non-profits is the annual filings non-profits themselves make to the U.S. Internal Revenue Service, on Form 990. These documents are publicly available, and include an estimate of the total value of property owned by the tax-exempt group. These are the property values used in this report.

The property values on the Form 990 are almost certainly lower than—in some cases, very much lower than—today's market values. This is because the values entered on the Form 990s have generally been left unchanged since the property was acquired. Years of growth

in property values are not reflected in the Form 990. And because the property is exempt from local property taxes, local assessors have no reason to spend time and money producing an up-to-date estimate.

Looking at Hospital and Medical Centers

A major category of tax-exempt properties includes hospitals and medical centers. They are especially significant because of their number and size; because they are located in so many different communities all over the state; because of their rapid growth; because there is in many cases a very fine line of distinction between not-for-profit hospitals that are tax exempt and for-profit hospitals that are not; and because Wisconsin's hospitals are overwhelmingly of the non-profit variety—95%.

Table 1 lists the 110 not-for-profit hospitals in Wisconsin listed by the Wisconsin Hospital Association for which Form 990s could be obtained. Excluded also are University of Wisconsin hospitals, because they are public institutions that, by law, make a payment in lieu of local property taxes. Table 1 also includes estimates of property values and of the municipal and county revenue lost because of their tax-exempt status. Hospitals are arranged alphabetically according to their home community. Table 2 lists the same hospitals but arranged from large to small, as measured by estimated property value.

Total estimated property value for these 109 hospitals is \$6 billion.⁷ If every one of these hospitals paid municipal and county property taxes, it would yield more than \$45 million in municipal taxes and more than \$24 million in county taxes.⁸

Sixteen communities have private, tax-exempt hospital property of \$100 million or more: Appleton, Burlington, Eau Claire, Fond du Lac, Green Bay, Janesville, LaCrosse, Madison, Marshfield, Milwaukee, Neenah, Oshkosh, Racine, Waukesha, West Allis and Weston.

How are the revenues lost to the tax exemption covered? By other taxpayers—owners of homes and businesses. Table 3 provides details of the loss in revenue to municipal governments only (city, town or village), calculated for the median-priced home in each community. For example, Table 3 shows that in Fond du Lac, the exemption from city property taxes for St. Agnes Hospital and Agnesian Health Care costs \$45 for the owner of a median-priced home worth \$112,500. In other words, the typical Fond du Lac homeowner is

paying a \$45 annual subsidy to the city in order to offset the tax exemption enjoyed by the hospital.

Statewide, these subsidies ranged from a low of \$3 in Wauwatosa to a high of \$226 in Baldwin. The median subsidy among the 92 communities was \$41. Note that this \$41 figure is based solely on the exemption from the municipal property tax, and does not include any estimate for other property taxes such as those supporting county, school, technical college or other branches of government. Also, the estimates are based on the property values reported in the hospitals' Form 990s, which as mentioned above are usually old and hence lower than current property values.

Non-profits have traditionally justified their tax exemptions on the basis of the charitable or benevolent community work they perform. Nevertheless, these institutions utilize a wide variety of public services as much as do for-profit organizations. Imagine a hospital without quality roads that are policed, regulated by streetlights and stop signs, cleared of snow and maintained. Imagine a hospital without fire protection, police protection, courts (to enforce financial claims against patients who don't pay their bills, among other functions), sewers and so on. When for-profit businesses make charitable donations, this can help offset some of their state income taxes. But it doesn't reduce their property taxes. Credit unions are exempt from the state income tax; they still pay property taxes. Shouldn't hospitals help fund the local services they, like all other businesses, depend on so heavily?

What does it mean for 95% of Wisconsin's hospitals to be non-profit? It's a legal designation having nothing to do with whether or not the hospital records an excess of revenue over expenses. In 2004, for example, Wisconsin's hospitals in all (95% of which are non-profit) reported a net income of \$837 million on total revenue of \$11.2 billion.⁹

The largest healthcare organization in the state, Aurora Health Care, runs several of the state's largest nonprofit hospitals and had \$2.85 billion in revenue for 2005. Part of Aurora's mission as a non-profit is to offer services that benefit the community. Aurora offers charitable care and community outreach programs to serve this mission. The combined cost of these programs to Aurora was \$60.9 million in 2005. This accounts for about two percent of their annual revenue.¹⁰

When hospitals were first granted exemptions, they were mostly church-sponsored and served the poor almost exclusively, with wealthy families using doctors who would come to their homes. Over the last fifty years, the non-profit hospital environment has changed significantly. The expansion of employer-based insurance and the creation of Medicare and Medicaid made all hospitals rely on fees rather than philanthropy. "As the resources on which non-profit, for-profit, and public hospitals rely have become more similar, so has their behavior." Non-profit costs have increased significantly over time. Where once nuns served the poor, physicians using the finest equipment now serve patients at premium prices.¹¹

Generally, hospital incomes have been rising in recent years. The *Milwaukee Journal Sentinel* has reported that three especially profitable hospital systems in the Milwaukee area registered financial growth well above "a reasonable rule of thumb."¹² The paper cites a health-care specialist noting that a 6% to 7% annual increase in unrestricted net assets is reasonable, while Froedtert & Community Health, Children's Hospital of Wisconsin and Columbia St. Mary's all showed increases of 9.2% to 13.3% over the past three years.

Certainly, salaries paid to the chief executives of the largest non-profit hospitals are comparable with salaries paid to chief executives of for-profit companies. Before his retirement from non-profit Aurora, CEO Ed Howe had earned as much as \$2.9 million in 2003.¹³ Other non-profit salaries—reported on the hospitals' Form 990s—include Jon Vice, president of Children's Hospital, \$863,407 in 2004; William Petasnick, president and CEO of Froedtert Memorial Lutheran Hospital, \$713,218 in 2004; and Leo Brideau, president and CEO of Columbia St. Mary's, \$815,446 in 2004.

These compensation packages are similar in amount to senior executives of some of the largest for-profit companies in Wisconsin. For comparison, consider Harley-Davidson Inc. and Journal Communications Inc., both for-profit companies based in Milwaukee with CEO salaries on par with those of the non-profit hospitals cited above. Harley-Davidson paid \$329,633 in City of Milwaukee property taxes in 2006. Journal Communications paid \$289,498 in City of Milwaukee property taxes in 2006.¹⁴ Froedtert, Children's and Columbia St. Mary's did not pay property taxes in their communities.

A Focus on Fairness

The City of Wauwatosa has recently begun to question some of the tax-exempt properties that take up a quarter of the city's property area. The city sent letters to every exempt

property in the district, including churches and government buildings.¹⁵ The owners were to provide information on the reason for the exemption and how the exemption fits into the state statute. The purpose was to allow the assessor's office to fill in any gaps in the data on tax exemptions and to check on properties that have had little oversight since they were first granted exemption. Wauwatosa is currently in litigation with the Milwaukee Regional Medical Center at the state Supreme Court to determine whether the Medical Center should maintain its tax exempt status. Wauwatosa's effort to collect records of all exempt properties is a model for efforts which could be implemented across the state.

Tax exemptions date back to the colonial period. In the late 18th and early 19th centuries, before there was a universal tax system in the U.S., churches and other institutions had tax exemptions written into their charters.¹⁶ Once a tax system was put in place, exemptions were more clearly defined and expanded to include educational, research, benevolent and charitable organizations that do not seek a profit for their work. The federal 501(c) 3 tax exempt status designation has been updated and is under increasing scrutiny. The state statute, however, is more vaguely written and has not been revised for many years. The general concept underlying the state statute is that the non-profit serves a "benevolent" (but not necessarily charitable) purpose. Challenges to institutions' tax exempt status have been litigated with great difficulty because the overall description is very nebulous with a long attachment list of very specific exemptions. As one non-profit lawyer noted, "Dealing with tax exempt status law is like swimming in a jar of marshmallow goo."

Direct challenges to an institution's tax-exempt status are a difficult proposition, and are no general solution to the problem of finding ways of obtaining property tax revenue. Municipalities would face tough and expensive legal battles if they directly challenged an institution's non-profit status. With resources already tight in most municipalities, this may be a battle many communities do not want to fight. If the exemption is upheld, the local municipality loses both the revenue and money spent on the legal fight. To make challenges to nonprofits a viable option, current state regulations would need to be changed as well.

An alternative which has been used by several Wisconsin communities is a program of voluntary property tax payments, often known as PILOT programs: Payment in Lieu of Taxes. In a few cases, non-profit hospitals have chosen to pay something as a token toward the local property tax. Usually, this has happened in exchange for a favorable local ruling on zoning requirements, rulings the hospitals needed before proceeding on a construction

project. For example, Columbia St. Mary's will pay Mequon \$2.5 million over 30 years in place of taxes on its new \$85 million structure.¹⁷ The regular Mequon property tax on a property with that value would be about \$407,000 each year. The Columbia St. Mary's rate is therefore considerably less than the equivalent of local taxes. In a similar case, Aurora has offered to pay the town of Summit \$2.7 million and annual payments between \$100,000 and \$250,000 every year thereafter.¹⁸

In the City of Milwaukee, Mayor Tom Barrett launched a PILOT program in 2004. However, only a handful of organizations have pledged to give money to the city and these payments amounted to about \$321,000 in 2006. Columbia St. Mary's did agree to donate \$500,000 to combat infant mortality and the health disparities between racial groups in Milwaukee. But the PILOT program has been largely ineffective. The City Assessor's proposed 2007 budget noted: "Columbia St. Mary's aside, the properties for which PILOTs are being paid are primarily churches and low-income housing developments; the city's major tax-exempt property owners (namely, health care systems and colleges/universities) continue to be reluctant to make PILOTs."¹⁹

A significant problem with PILOTs is the voluntary nature of the program. Unless the city has something that the organization wants, such as zoning rights, the non-profit has almost complete control over the negotiation of payments and can reduce or remove its voluntary payment. This makes it difficult for a city or community to project a budget for the coming year.

Summary and Recommendations

In Wisconsin, counties and municipalities are facing serious budget shortfalls and are being forced to cut back staff and services. At the same time, billions of dollars worth of property goes untaxed because it is owned by tax-exempt hospitals and medical services. Many of these non-profit hospitals generate millions of dollars in annual income and pay their top executive salaries comparable to corporate executives.

While there are many factors contributing to financial problems faced by local governments—such as cuts in federal and state aid, higher operating costs and skyrocketing health insurance expenses—the lack of fiscal support from major institutions which utilize the full range of local public services requires careful examination.

The challenge is to find a balance between the benefits provided to the community by non-profit organizations with the need to share the cost of local services among all those who rely on these services—public safety, sanitation, the legal system and hundreds of other programs—to function successfully.

In order to address this challenge, two things are crucial:

- 1) It is essential to update information on the actual value of tax-exempt properties. If communities choose to negotiate payments in lieu of taxes, this information makes negotiations for payments more realistic. Any policy or legal discussion on tax exempt status requires accurate information to determine the cost and benefits of changes to the existing regulations.
- 2) The existing state laws that regulate tax-exempt status are too vague to be useful. “Benevolence” is not defined in an empirical way that allows state officials or local assessors to determine if an organization is or is not complying with the intent of state law.

Given the scope and growth of non-profit entities, it is imperative that the state develop and enforce more systematic criteria for exempting these entities from contributing to the maintenance of crucial public services.

With accurate information and more objective regulations, a broader public debate is possible that would examine the criteria for tax-exempt status, the impact of tax exemption on local communities, and how to balance the support for non-profits with the funding needs of local communities.

TABLE 1. Alphabetical by Community

Community	Hospital	Property Taxes That <u>Would</u> Be Owed			
		Hospital property value	City property tax that <u>would</u> be owed	County property tax that <u>would</u> be owed	Hospital annual revenue
Amery	Amery Regional Medical Center	\$7,600,000	\$57,152	\$29,032	\$29,352,373
Antigo	Langlade Memorial Hospital	\$19,900,000	\$167,757	\$101,888	\$44,186,008
Appleton	St Elizabeth Hospital	\$74,000,000	\$578,680	\$324,860	\$118,552,070
Appleton	Appleton Medical Center	\$95,600,000	\$747,592	\$419,684	\$140,765,383
Ashland	Memorial Medical Central*	\$26,500,000	\$206,700	\$133,030	\$45,197,296
Baldwin	Baldwin Area Medical Center	\$15,700,000	\$111,627	\$47,414	\$23,905,175
Barron	Barron Medical Center--Mayo Health System	\$8,600,000	\$72,928	\$38,012	\$17,372,992
Beaver Dam	Beaver Dam Community Hospitals, Inc.	\$54,900,000	\$434,259	\$309,636	\$60,544,059
Beloit	Beloit Memorial Hospital	\$36,600,000	\$279,258	\$214,110	\$87,417,360
Berlin	Berlin Memorial Hospital	\$26,300,000	\$193,042	\$153,066	\$51,494,985
Black River Falls	Black River Memorial Hospital	\$3,100,000	\$24,118	\$22,940	\$20,370,725
Bloomer	Bloomer Medical Center-Luther Midelfort, Mayo Health System	\$6,600,000	\$27,588	\$22,374	\$11,280,537
Boscobel	Boscobel Area Health Care	\$7,900,000	\$67,071	\$29,941	\$18,807,117
Brookfield	Elmbrook Memorial Hospital	\$51,900,000	\$273,513	\$101,724	\$136,700,002
Burlington*	Aurora Health Care Southern Lakes, Inc**	\$105,900,000			\$226,186,354
Chilton	Calumet Medical Center	\$8,600,000	\$51,170	\$43,516	\$14,340,221
Chippewa Falls	St. Joseph's Hospital	\$9,200,000	\$72,128	\$31,188	\$53,723,652
Columbus	Columbus Community Hospital	\$10,900,000	\$108,564	\$48,941	\$22,296,224
Cumberland	Cumberland Memorial Hospital, Inc.	\$13,100,000	\$79,255	\$57,902	\$16,784,255
Dodgeville	Upland Hills Health, Inc.	\$19,700,000	\$180,058	\$102,440	\$29,762,397
Durand	Chippewa Valley Hospital	\$4,100,000	\$23,124	\$28,208	\$10,413,555
Eagle River	Eagle River Memorial Hospital	\$11,100,000	\$97,347	\$21,978	\$15,615,853
Eau Claire	Sacred Heart Hospital	\$71,800,000	\$511,216	\$220,426	\$144,912,193
Eau Claire	Luther Hospital	\$86,000,000	\$612,320	\$264,020	\$157,307,343
Edgerton	Edgerton Hospital and Health Services	\$6,500,000	\$47,710	\$37,895	\$16,288,135
Fond du Lac	Agnesian HealthCare/St. Agnes Hospital	\$127,800,000	\$993,006	\$633,888	\$210,203,805
Fort Atkinson	Fort HealthCare*	\$64,300,000	\$461,674	\$266,845	\$84,734,732
Friendship	Moundview Memorial Hospital & Clinics, Inc.	\$11,500,000	\$47,265	\$76,705	\$15,921,366
Grantsburg	Burnett Medical Center	\$7,200,000	\$43,704	\$21,240	\$13,963,942
Green Bay	Bellin Psychiatric Center*	\$1,400,000	\$10,584	\$6,104	\$14,374,132
Green Bay	St Mary's Hospital Medical Center	\$70,000,000	\$529,200	\$305,200	\$90,883,673
Green Bay	Bellin Hospital	\$83,500,000	\$631,260	\$364,060	\$225,180,672
Green Bay	St Vincent Hospital	\$119,500,000	\$903,420	\$521,020	\$213,236,789
Hartford	Aurora Med. Ctr. Of Washington Co., Inc.	\$11,500,000	\$70,150	\$35,305	\$47,763,918
Hayward	Hayward Area Memorial Hospital	\$11,200,000	\$63,392	\$29,456	\$27,246,609
Hillsboro	St. Joseph's Community Health Services	\$6,500,000	\$54,860	\$38,350	\$13,607,578
Hudson	Hudson Hospital	\$31,700,000	\$130,287	\$95,734	\$32,128,017
Janesville	Mercy Health System Corporation	\$140,900,000	\$970,801	\$824,265	\$310,391,583
La Crosse	Franciscan Skemp Healthcare-Mayo Health System**	\$112,000,000			\$223,703,281
La Crosse	Gundersen Lutheran Health System**	\$290,300,000	\$3,132,337	\$1,021,856	\$636,784,843
Lancaster	Grant Regional Health Center	\$10,600,000	\$58,724	\$40,174	\$14,221,390
Madison	Meriter Hospital*	\$150,900,000	\$1,095,534	\$360,651	\$245,372,995
Manitowoc	Holy Family Memorial, Inc.	\$66,000,000	\$411,840	\$378,180	\$108,198,467
Marinette	Bay Area Medical Center	\$48,000,000	\$349,920	\$193,920	\$98,114,670
Marshfield	Saint Joseph's Hospital*	\$161,900,000	\$1,551,002	\$804,643	\$272,805,829
Medford	Memorial Health Center	\$24,600,000	\$155,226	\$179,580	\$41,691,186
Menomonee Falls	Community Memorial Hospital	\$91,000,000	\$467,740	\$178,360	\$138,014,294
Menomonie	Red Cedar Medical Center-Mayo Health System	\$16,000,000	\$86,720	\$101,920	\$28,185,661
Mequon	Columbia St. Mary's Inc. - Ozaukee Campus	\$58,200,000	\$284,598	\$103,596	\$142,220,058
Merrill	Good Samaritan Health Center	\$7,100,000	\$77,461	\$35,784	\$20,884,414
Milwaukee	Aurora Sinia Medical Center, Inc.	\$155,300,000	\$1,228,423	\$660,025	\$178,582,146
Milwaukee	Aurora St. Luke's Medical Center	\$568,400,000	\$4,496,044	\$2,415,700	\$769,979,876
Milwaukee	Columbia Center	\$6,700,000	\$52,997	\$28,475	\$5,856,264
Milwaukee	Columbia St. Mary's Inc. - Columbia Campus	\$92,200,000	\$729,302	\$391,850	\$190,735,354
Milwaukee	Columbia St. Mary's Inc. - Milwaukee Campus	\$113,500,000	\$897,785	\$482,375	\$227,011,930

Milwaukee	St Joseph Regional Medical Center	\$177,300,000	\$1,402,443	\$753,525	\$266,926,775
Milwaukee	St. Francis Hospital	\$63,800,000	\$504,658	\$271,150	\$173,677,384
Monroe	The Monroe Clinic	\$55,800,000	\$539,028	\$253,332	\$96,284,669
Neenah	Theda Clark Medical Center	\$103,200,000	\$836,952	\$546,960	\$129,044,750
Neillsville	Memorial Medical Center	\$10,800,000	\$104,004	\$79,164	\$22,329,508
New London	New London Family Medical Center	\$11,600,000	\$84,100	\$61,132	\$21,817,531
New Richmond	Westfields Hospital*	\$12,900,000	\$90,300	\$38,958	\$18,673,072
Oconomowoc	Oconomowoc Memorial Hospital	\$52,500,000	\$258,825	\$102,900	\$90,974,430
Oconomowoc	Rogers Memorial Hospital	\$19,900,000	\$98,107	\$39,004	\$42,758,820
Oconto	Bond Health Center	\$5,000,000	\$32,700	\$25,600	\$220,936
Oconto	Community Memorial Hospital	\$16,500,000	\$107,910	\$84,480	\$27,282,011
Osceola	Ladd Memorial Hospital	\$8,200,000	\$39,196	\$32,554	\$22,226,070
Oshkosh	Aurora Medical Center	\$75,800,000	\$587,450	\$401,740	\$50,435,794
Oshkosh	Mercy Medical Center	\$108,100,000	\$837,775	\$572,930	\$108,553,678
Osseo	Osseo Medical Center	\$4,800,000	\$40,704	\$29,904	\$7,979,627
Park Falls	Flambeau Hospital	\$9,300,000	\$76,818	\$49,941	\$17,688,064
Platteville	Southwest Health Center	\$27,700,000	\$222,985	\$104,983	\$21,096,727
Portage	Divine Savior Healthcare	\$40,800,000	\$315,792	\$183,192	\$50,850,418
Prairie du Chien	Prairie du Chien Memorial Hospital	\$10,000,000	\$71,000	\$67,200	\$21,822,722
Prairie du Sac	Sauk Prairie Memorial Hospital	\$27,300,000	\$146,328	\$116,025	\$40,289,125
Racine	Wheaton Franciscan Healthcare - All Saints	\$193,500,000	\$2,229,120	\$655,965	\$367,508,414
Reedsburg	Reedsburg Area Medical Center	\$19,700,000	\$160,949	\$83,134	\$34,920,527
Rhineland	Sacred Heart-St. Mary's Hosps.	\$75,800,000	\$605,642	\$170,550	\$142,233,374
Rice Lake	Lakeview Medical Center*	\$21,900,000	\$34,821	\$100,083	\$42,778,866
Richland Center	The Richland Hospital, Inc.	\$26,400,000	\$173,184	\$171,600	\$29,461,289
Ripon	Ripon Medical Center, Inc.	\$10,400,000	\$75,088	\$51,584	\$16,662,964
Shawano	Shawano Medical Center	\$31,500,000	\$255,780	\$159,075	\$29,601,069
Sheboygan	Aurora Sheboygan Memorial Medical Center	\$33,000,000	\$288,090	\$191,400	\$83,862,927
Shell Lake	Indianhead Medical Center/Shell Lake	\$3,400,000	\$17,850	\$14,484	\$2,811,130
Spooner	Spooner Health System	\$7,500,000	\$61,275	\$31,950	\$15,977,723
St Croix Falls	St Croix Regional Medical Center*	\$14,400,000	\$27,216	\$57,456	\$38,945,828
Stanley	Our Lady of Victory Hospital	\$15,900,000	\$74,889	\$56,763	\$15,245,044
Stevens Point	Saint Michael's Hospital	\$59,300,000	\$480,923	\$295,907	\$116,562,272
Stoughton	Stoughton Hospital Association*	\$19,300,000	\$132,977	\$48,636	\$29,540,646
Sturgeon Bay	Door County Memorial Hospital/Ministry Health Care	\$19,800,000	\$136,818	\$64,152	\$48,131,400
Superior	St Mary's Hospital of Superior	\$8,500,000	\$64,005	\$37,230	\$17,690,758
Tomah	Tomah Memorial Hospital	\$17,900,000	\$138,367	\$115,455	\$21,676,037
Two Rivers	Aurora Med. Ctr. Of Manitowoc Co., Inc.	\$43,100,000	\$333,594	\$246,963	\$39,035,924
Viroqua	Vernon Memorial Healthcare	\$27,300,000	\$187,824	\$161,070	\$28,449,550
Watertown	Watertown Memorial Hospital	\$41,100,000	\$283,179	\$189,060	\$58,357,994
Waukesha	Waukesha Memorial Hospital	\$212,200,000	\$1,727,308	\$415,912	\$348,153,868
Waupaca	Riverside Medical Center	\$14,300,000	\$126,555	\$80,366	\$29,821,112
Waupun	Waupun Memorial Hospital	\$17,700,000	\$117,705	\$94,341	\$21,081,046
Wausau	Aspirus Wausau Hospital	\$62,500,000	\$535,625	\$357,500	\$247,704,576
Wauwatosa	Aurora Psychiatric Hospital, Inc.	\$12,100,000	\$79,860	\$51,425	\$22,658,068
Wauwatosa	Children's Hospital of Wisconsin	\$236,700,000	\$1,872,297	\$1,005,975	\$341,808,590
Wauwatosa	Froedert Memorial Lutheran Hospital	\$138,500,000	\$1,095,535	\$588,625	\$567,798,062
West Allis	West Allis Memorial Hospital	\$123,700,000	\$1,125,670	\$525,725	\$170,455,789
West Bend	Synergy Health St. Joseph's Hospital	\$30,000,000	\$237,000	\$91,800	\$57,847,248
Weston	Saint Clare's Hospital	\$101,600,000	\$532,384	\$577,088	\$1,757,247
Whitehall	Tri-County Memorial Hospital	\$8,200,000	\$58,794	\$51,086	\$10,852,975
Wild Rose	Wild Rose Community Memorial Hospital	\$1,400,000	\$12,306	\$8,274	\$8,056,306
Wisconsin					
Rapids	Riverview Hospital Association	\$40,100,000	\$423,857	\$198,495	\$69,224,669
Woodruff	Howard Young Medical Center*	\$38,800,000	\$164,900	\$93,896	\$62,533,719

*The property values for these hospitals were not disclosed in the form 990s but were derived as a percentage of total assets.

**The form 990s include more than one facility, some of which cross county and municipal boundaries.

Sources: Wisconsin Hospital Association for hospitals; Guidestar.org for IRS Form 990s; Wisconsin Taxpayers Alliance for tax rates

TABLE 2. Ranked in Order of Hospital Property Value

Community	Hospital	Property Taxes That Would Be Owed			
		Hospital property value	City property tax that would be owed	County property tax that would be owed	Hospital annual revenue
Milwaukee	Aurora St. Luke's Medical Center	\$568,400,000	\$4,496,044	\$2,415,700	\$769,979,876
La Crosse	Gundersen Lutheran Health System**	\$290,300,000	\$3,132,337	\$1,021,856	\$636,784,843
Wauwatosa	Children's Hospital of Wisconsin	\$236,700,000	\$1,872,297	\$1,005,975	\$341,808,590
Waukesha	Waukesha Memorial Hospital	\$212,200,000	\$1,727,308	\$415,912	\$348,153,868
Racine	Wheaton Franciscan Healthcare - All Saints	\$193,500,000	\$2,229,120	\$655,965	\$367,508,414
Milwaukee	St Joseph Regional Medical Center	\$177,300,000	\$1,402,443	\$753,525	\$266,926,775
Marshfield	Saint Joseph's Hospital*	\$161,900,000	\$1,551,002	\$804,643	\$272,805,829
Milwaukee	Aurora Sinia Medical Center, Inc.	\$155,300,000	\$1,228,423	\$660,025	\$178,582,146
Madison	Meriter Hospital*	\$150,900,000	\$1,095,534	\$360,651	\$245,372,995
Janesville	Mercy Health System Corporation	\$140,900,000	\$970,801	\$824,265	\$310,391,583
Wauwatosa	Froedert Memorial Lutheran Hospital	\$138,500,000	\$1,095,535	\$588,625	\$567,798,062
Fond du Lac	Agnesian HealthCare/St. Agnes Hospital	\$127,800,000	\$993,006	\$633,888	\$210,203,805
West Allis	West Allis Memorial Hospital	\$123,700,000	\$1,125,670	\$525,725	\$170,455,789
Green Bay	St Vincent Hospital	\$119,500,000	\$903,420	\$521,020	\$213,236,789
Milwaukee	Columbia St. Mary's Inc. - Milwaukee Campus	\$113,500,000	\$897,785	\$482,375	\$227,011,930
La Crosse	Franciscan Skemp Healthcare-Mayo Health System**	\$112,000,000			\$223,703,281
Oshkosh	Mercy Medical Center	\$108,100,000	\$837,775	\$572,930	\$108,553,678
Burlington*	Aurora Health Care Southern Lakes, Inc**	\$105,900,000			\$226,186,354
Neenah	Theda Clark Medical Center	\$103,200,000	\$836,952	\$546,960	\$129,044,750
Weston	Saint Clare's Hospital	\$101,600,000	\$532,384	\$577,088	\$1,757,247
Appleton	Appleton Medical Center	\$95,600,000	\$747,592	\$419,684	\$140,765,383
Milwaukee	Columbia St. Mary's Inc. - Columbia Campus	\$92,200,000	\$729,302	\$391,850	\$190,735,354
Menomonee Falls	Community Memorial Hospital	\$91,000,000	\$467,740	\$178,360	\$138,014,294
Eau Claire	Luther Hospital	\$86,000,000	\$612,320	\$264,020	\$157,307,343
Green Bay	Bellin Hospital	\$83,500,000	\$631,260	\$364,060	\$225,180,672
Rhineland	Sacred Heart-St. Mary's Hosps.	\$75,800,000	\$605,642	\$170,550	\$142,233,374
Oshkosh	Aurora Medical Center	\$75,800,000	\$587,450	\$401,740	\$50,435,794
Appleton	St Elizabeth Hospital	\$74,000,000	\$578,680	\$324,860	\$118,552,070
Eau Claire	Sacred Heart Hospital	\$71,800,000	\$511,216	\$220,426	\$144,912,193
Green Bay	St Mary's Hospital Medical Center	\$70,000,000	\$529,200	\$305,200	\$90,883,673
Manitowoc	Holy Family Memorial, Inc.	\$66,000,000	\$411,840	\$378,180	\$108,198,467
Fort Atkinson	Fort HealthCare*	\$64,300,000	\$461,674	\$266,845	\$84,734,732
Milwaukee	St. Francis Hospital	\$63,800,000	\$504,658	\$271,150	\$173,677,384
Wausau	Aspirus Wausau Hospital	\$62,500,000	\$535,625	\$357,500	\$247,704,576
Stevens Point	Saint Michael's Hospital	\$59,300,000	\$480,923	\$295,907	\$116,562,272
Mequon	Columbia St. Mary's Inc. - Ozaukee Campus	\$58,200,000	\$284,598	\$103,596	\$142,220,058
Monroe	The Monroe Clinic	\$55,800,000	\$539,028	\$253,332	\$96,284,669
Beaver Dam	Beaver Dam Community Hospitals, Inc.	\$54,900,000	\$434,259	\$309,636	\$60,544,059
Oconomowoc	Oconomowoc Memorial Hospital	\$52,500,000	\$258,825	\$102,900	\$90,974,430
Brookfield	Elmbrook Memorial Hospital	\$51,900,000	\$273,513	\$101,724	\$136,700,002
Marinette	Bay Area Medical Center	\$48,000,000	\$349,920	\$193,920	\$98,114,670
Two Rivers	Aurora Med. Ctr. Of Manitowoc Co., Inc.	\$43,100,000	\$333,594	\$246,963	\$39,035,924
Watertown	Watertown Memorial Hospital	\$41,100,000	\$283,179	\$189,060	\$58,357,994
Portage	Divine Savior Healthcare	\$40,800,000	\$315,792	\$183,192	\$50,850,418
Wisconsin Rapids	Riverview Hospital Association	\$40,100,000	\$423,857	\$198,495	\$69,224,669
Woodruff	Howard Young Medical Center*	\$38,800,000	\$164,900	\$93,896	\$62,533,719
Beloit	Beloit Memorial Hospital	\$36,600,000	\$279,258	\$214,110	\$87,417,360
Sheboygan	Aurora Sheboygan Memorial Medical Center	\$33,000,000	\$288,090	\$191,400	\$83,862,927
Hudson	Hudson Hospital	\$31,700,000	\$130,287	\$95,734	\$32,128,017
Shawano	Shawano Medical Center	\$31,500,000	\$255,780	\$159,075	\$29,601,069
West Bend	Synergy Health St. Joseph's Hospital	\$30,000,000	\$237,000	\$91,800	\$57,847,248
Platteville	Southwest Health Center	\$27,700,000	\$222,985	\$104,983	\$21,096,727
Viroqua	Vernon Memorial Healthcare	\$27,300,000	\$187,824	\$161,070	\$28,449,550
Prairie du Sac	Sauk Prairie Memorial Hospital	\$27,300,000	\$146,328	\$116,025	\$40,289,125
Ashland	Memorial Medical Central*	\$26,500,000	\$206,700	\$133,030	\$45,197,296
Richland Center	The Richland Hospital, Inc.	\$26,400,000	\$173,184	\$171,600	\$29,461,289

Berlin	Berlin Memorial Hospital	\$26,300,000	\$193,042	\$153,066	\$51,494,985
Medford	Memorial Health Center	\$24,600,000	\$155,226	\$179,580	\$41,691,186
Rice Lake	Lakeview Medical Center*	\$21,900,000	\$34,821	\$100,083	\$42,778,866
Oconomowoc	Rogers Memorial Hospital	\$19,900,000	\$98,107	\$39,004	\$42,758,820
Antigo	Langlade Memorial Hospital	\$19,900,000	\$167,757	\$101,888	\$44,186,008
Sturgeon Bay	Door County Memorial Hospital/Ministry Health Care	\$19,800,000	\$136,818	\$64,152	\$48,131,400
Reedsburg	Reedsburg Area Medical Center	\$19,700,000	\$160,949	\$83,134	\$34,920,527
Dodgeville	Upland Hills Health, Inc.	\$19,700,000	\$180,058	\$102,440	\$29,762,397
Stoughton	Stoughton Hospital Association*	\$19,300,000	\$132,977	\$48,636	\$29,540,646
Tomah	Tomah Memorial Hospital	\$17,900,000	\$138,367	\$115,455	\$21,676,037
Waupun	Waupun Memorial Hospital	\$17,700,000	\$117,705	\$94,341	\$21,081,046
Oconto	Community Memorial Hospital	\$16,500,000	\$107,910	\$84,480	\$27,282,011
Menomonie	Red Cedar Medical Center-Mayo Health System	\$16,000,000	\$86,720	\$101,920	\$28,185,661
Stanley	Our Lady of Victory Hospital	\$15,900,000	\$74,889	\$56,763	\$15,245,044
Baldwin	Baldwin Area Medical Center	\$15,700,000	\$111,627	\$47,414	\$23,905,175
St Croix Falls	St Croix Regional Medical Center*	\$14,400,000	\$27,216	\$57,456	\$38,945,828
Waupaca	Riverside Medical Center	\$14,300,000	\$126,555	\$80,366	\$29,821,112
Cumberland	Cumberland Memorial Hospital, Inc.	\$13,100,000	\$79,255	\$57,902	\$16,784,255
New Richmond	Westfields Hospital*	\$12,900,000	\$90,300	\$38,958	\$18,673,072
Wauwatosa	Aurora Psychiatric Hospital, Inc.	\$12,100,000	\$79,860	\$51,425	\$22,658,068
New London	New London Family Medical Center	\$11,600,000	\$84,100	\$61,132	\$21,817,531
Hartford	Aurora Med. Ctr. Of Washington Co., Inc.	\$11,500,000	\$70,150	\$35,305	\$47,763,918
Friendship	Moundview Memorial Hospital & Clinics, Inc.	\$11,500,000	\$47,265	\$76,705	\$15,921,366
Hayward	Hayward Area Memorial Hospital	\$11,200,000	\$63,392	\$29,456	\$27,246,609
Eagle River	Eagle River Memorial Hospital	\$11,100,000	\$97,347	\$21,978	\$15,615,853
Columbus	Columbus Community Hospital	\$10,900,000	\$108,564	\$48,941	\$22,296,224
Neillsville	Memorial Medical Center	\$10,800,000	\$104,004	\$79,164	\$22,329,508
Lancaster	Grant Regional Health Center	\$10,600,000	\$58,724	\$40,174	\$14,221,390
Ripon	Ripon Medical Center, Inc.	\$10,400,000	\$75,088	\$51,584	\$16,662,964
Prairie du Chien	Prairie du Chien Memorial Hospital	\$10,000,000	\$71,000	\$67,200	\$21,822,722
Park Falls	Flambeau Hospital	\$9,300,000	\$76,818	\$49,941	\$17,688,064
Chippewa Falls	St. Joseph's Hospital	\$9,200,000	\$72,128	\$31,188	\$53,723,652
Chilton	Calumet Medical Center	\$8,600,000	\$51,170	\$43,516	\$14,340,221
Barron	Barron Medical Center--Mayo Health System	\$8,600,000	\$72,928	\$38,012	\$17,372,992
Superior	St Mary's Hospital of Superior	\$8,500,000	\$64,005	\$37,230	\$17,690,758
Whitehall	Tri-County Memorial Hospital	\$8,200,000	\$58,794	\$51,086	\$10,852,975
Osceola	Ladd Memorial Hospital	\$8,200,000	\$39,196	\$32,554	\$22,226,070
Boscobel	Boscobel Area Health Care	\$7,900,000	\$67,071	\$29,941	\$18,807,117
Amery	Amery Regional Medical Center	\$7,600,000	\$57,152	\$29,032	\$29,352,373
Spooner	Spooner Health System	\$7,500,000	\$61,275	\$31,950	\$15,977,723
Grantsburg	Burnett Medical Center	\$7,200,000	\$43,704	\$21,240	\$13,963,942
Merrill	Good Samaritan Health Center	\$7,100,000	\$77,461	\$35,784	\$20,884,414
Milwaukee	Columbia Center	\$6,700,000	\$52,997	\$28,475	\$5,856,264
Bloomer	Bloomer Medical Center-Luther Midelfort, Mayo Health System	\$6,600,000	\$27,588	\$22,374	\$11,280,537
Hillsboro	St. Joseph's Community Health Services	\$6,500,000	\$54,860	\$38,350	\$13,607,578
Edgerton	Edgerton Hospital and Health Services	\$6,500,000	\$47,710	\$37,895	\$16,288,135
Oconto	Bond Health Center	\$5,000,000	\$32,700	\$25,600	\$220,936
Osseo	Osseo Medical Center	\$4,800,000	\$40,704	\$29,904	\$7,979,627
Durand	Chippewa Valley Hospital	\$4,100,000	\$23,124	\$28,208	\$10,413,555
Shell Lake	Indianhead Medical Center/Shell Lake	\$3,400,000	\$17,850	\$14,484	\$2,811,130
Black River Falls	Black River Memorial Hospital	\$3,100,000	\$24,118	\$22,940	\$20,370,725
Wild Rose	Wild Rose Community Memorial Hospital	\$1,400,000	\$12,306	\$8,274	\$8,056,306
Green Bay	Bellin Psychiatric Center*	\$1,400,000	\$10,584	\$6,104	\$14,374,132

*The property values for these hospitals were not disclosed in the form 990s but were derived as a percentage of total assets.

**The form 990s include more than one facility, some of which cross county and municipal boundaries.

Sources: Wisconsin Hospital Association for hospitals; Guidestar.org for IRS Form 990s; Wisconsin Taxpayers Alliance for tax rates

Table 3.

Municipal Tax Subsidy for Hospitals on Median House

Community	Property value of entire municipality	Property value of hospitals	Median house price	Tax subsidy for a median- price house
Amery	\$181,984,300	\$7,600,000	\$121,900	\$37
Antigo	\$331,395,100	\$19,900,000	\$73,900	\$35
Appleton	\$4,168,388,400	\$169,600,000	\$128,200	\$39
Ashland	\$375,420,500	\$26,500,000	\$83,500	\$43
Baldwin	\$71,696,600	\$15,700,000	\$177,200	\$226
Barron	\$132,499,500	\$8,600,000	\$92,100	\$48
Beaver Dam	\$882,042,700	\$54,900,000	\$122,800	\$57
Beloit	\$1,387,616,400	\$36,600,000	\$84,200	\$17
Berlin	\$217,919,400	\$26,300,000	\$100,400	\$79
Black River Falls	\$190,729,700	\$3,100,000	\$102,400	\$13
Bloomer	\$181,264,800	\$6,600,000	\$103,000	\$15
Boscobel	\$103,923,500	\$7,900,000	\$91,500	\$55
Brookfield	\$5,986,668,400	\$51,900,000	\$261,600	\$12
Burlington	\$746,363,800	\$105,900,000	\$182,500	\$172
Chilton	\$206,088,000	\$8,600,000	\$110,700	\$26
Chippewa Falls	\$698,343,200	\$9,200,000	\$106,000	\$11
Columbus	\$292,078,500	\$10,900,000	\$147,400	\$53
Cumberland	\$141,799,900	\$13,100,000	\$101,900	\$52
Dodgeville	\$314,292,300	\$19,700,000	\$115,000	\$62
Durand	\$86,228,300	\$4,100,000	\$97,800	\$25
Eagle River	\$149,364,700	\$11,100,000	\$101,300	\$61
Eau Claire	\$3,741,042,700	\$157,800,000	\$128,800	\$37
Edgerton	\$278,862,300	\$6,500,000	\$121,600	\$20
Fond du Lac	\$2,340,276,200	\$127,800,000	\$112,500	\$45
Fort Atkinson	\$778,704,500	\$64,300,000	\$144,300	\$79
Friendship	\$25,980,400	\$11,500,000	\$154,400	\$195
Grantsburg	\$67,446,100	\$7,200,000	\$98,900	\$25
Green Bay	\$5,925,533,200	\$274,400,000	\$127,700	\$43
Hartford	\$971,796,600	\$11,500,000	\$173,600	\$12
Hayward	\$192,424,600	\$11,200,000	\$142,700	\$44
Hillsboro	\$55,842,500	\$6,500,000	\$86,500	\$76
Hudson	\$1,347,883,600	\$3,170,000	\$217,400	\$2
Janesville	\$3,670,111,700	\$140,900,000	\$123,400	\$31
La Crosse	\$2,687,781,300	\$402,300,000	\$115,100	\$162
Lancaster	\$183,243,800	\$10,600,000	\$102,900	\$31
Madison	\$19,412,430,500	\$150,900,000	\$200,000	\$11
Manitowoc	\$1,745,244,100	\$66,000,000	\$113,400	\$26
Marinette	\$532,763,300	\$48,000,000	\$75,800	\$46
Marshfield	\$1,179,819,200	\$161,900,000	\$107,300	\$124
Medford	\$236,726,800	\$24,600,000	\$100,000	\$59
Menomonee Falls	\$3,931,493,100	\$91,000,000	\$209,700	\$24
Mequon	\$3,997,387,500	\$58,200,000	\$343,800	\$24
Merrill	\$389,885,100	\$7,100,000	\$99,200	\$19
Milwaukee	\$26,256,713,800	\$1,177,200,000	\$119,000	\$40
Monomonic	\$892,880,400	\$16,000,000	\$122,800	\$12
Monroe	\$589,299,700	\$55,800,000	\$117,500	\$98
Neenah	\$1,678,101,600	\$103,200,000	\$125,800	\$59
Neilsville	\$95,653,700	\$10,800,000	\$77,100	\$75
New London	\$344,663,900	\$11,600,000	\$38,100	\$9
New Richmond	\$587,199,700	\$12,900,000	\$52,200	\$8
Oconomowoc	\$1,643,352,700	\$72,400,000	\$204,600	\$43
Oconto	\$191,746,600	\$21,500,000	\$91,000	\$60
Osceola	\$184,044,200	\$8,200,000	\$129,000	\$26
Oshkosh	\$3,335,517,300	\$183,900,000	\$116,900	\$47
Osseo	\$91,596,500	\$4,800,000	\$99,600	\$42

Park Falls	\$116,271,100	\$9,300,000	\$79,900	\$49
Platteville	\$440,377,300	\$27,700,000	\$114,900	\$55
Portage	\$547,736,800	\$40,800,000	\$118,200	\$63
Prairie du Chien	\$321,823,900	\$10,000,000	\$105,000	\$22
Prairie du Sac	\$262,727,100	\$27,300,000	\$181,000	\$91
Racine	\$3,572,586,100	\$193,500,000	\$113,600	\$67
Reedsburg	\$486,496,300	\$19,700,000	\$121,000	\$38
Rhineland	\$566,916,700	\$75,800,000	\$94,800	\$89
Rice Lake	\$528,608,700	\$21,900,000	\$93,200	\$30
Richland Center	\$252,099,200	\$26,400,000	\$94,900	\$59
Ripon	\$374,021,800	\$10,400,000	\$110,400	\$22
Shawano	\$472,158,900	\$31,500,000	\$102,900	\$52
Sheboygan	\$2,560,043,000	\$33,000,000	\$113,700	\$13
Shell Lake	\$157,280,900	\$3,400,000	\$111,400	\$12
Spooner	\$126,597,400	\$7,500,000	\$93,400	\$43
St Croix Falls	\$177,384,100	\$14,400,000	\$141,400	\$55
Stanley	\$86,172,800	\$15,900,000	\$125,600	\$92
Stevens Point	\$1,354,191,600	\$59,300,000	\$105,000	\$36
Stoughton	\$858,459,200	\$19,300,000	\$189,800	\$29
Sturgeon Bay	\$775,575,100	\$19,800,000	\$117,000	\$20
Superior	\$1,381,336,700	\$8,500,000	\$85,900	\$4
Tomah	\$477,747,000	\$17,900,000	\$99,600	\$28
Two Rivers	\$516,023,000	\$43,100,000	\$102,800	\$61
Viroqua	\$187,424,500	\$27,300,000	\$92,200	\$81
Watertown	\$1,260,204,500	\$41,100,000	\$143,000	\$31
Waukesha	\$5,256,579,000	\$212,200,000	\$198,000	\$63
Waupaca	\$360,329,800	\$14,300,000	\$111,500	\$38
Waupun	\$352,197,400	\$17,700,000	\$109,300	\$35
Wausau	\$2,233,469,700	\$62,500,000	\$107,700	\$25
Wauwatosa	\$5,138,673,800	\$387,300,000	\$195,700	\$91
West Allis	\$3,846,320,500	\$123,700,000	\$140,100	\$40
West Bend	\$2,192,151,600	\$30,000,000	\$177,100	\$19
Weston	\$751,617,800	\$101,600,000	\$140,100	\$87
Whitehall	\$55,960,600	\$8,200,000	\$87,200	\$80
Wild Rose	\$26,683,700	\$1,400,000	\$78,400	\$34
Wisconsin Rapids	\$906,515,500	\$40,100,000	\$88,500	\$40
Woodruff	\$273,517,900	\$38,800,000	\$132,800	\$70

Sources: Wisconsin Hospital Association; Guidestar.org; Wisconsin Taxpayers Alliance; City_Data.com

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⁷ Institute for Wisconsin, independent research based on most recent IRS form 990s.

⁸ Wisconsin Taxpayers Alliance Facts and Figures. Wisconsin Taxpayers Alliance. 2004.
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